

Refund Rate Table

The following rates should be used when claiming a refund of fuel tax paid on fuel used by an exempt entity or for a qualified nontaxable use. The refund is claimed on a Form 84.

For 2004, the table reflects the refund rates for claimants whose fiscal year ends on December 31. Claimants whose fiscal year ends on a date other than December 31 should contact the Motor Fuels Division for the appropriate 2004 refund rates.

Purchase Date	Diesel Fuels		Gasoline, Gasohol, Ethanol		Petroleum Release Remedial Action Fee			Aircraft Fuels	
	Federal Gov't; Native American; Exports	Other Users	Federal Gov't; Native American; Exports	Other Users	Gasoline, Gasohol, Aviation Gasoline	Ethanol	Diesel, Jet Fuel	Aviation Gasoline	Jet Fuel
07/01/03->12/31/03	.246	.246	.246	N/A	.009	N/A	.003	.05	.03
01/01/04->06/30/04	.248	.248	.248	N/A	.009	N/A	.003	.05	.03
07/01/04->12/31/04	.248	.248	.248	N/A	.009	N/A	.003	.05	.03
01/01/05->06/30/05	.254	.244	.254	.219	.009	.009	.003	.05	.03
07/01/05->12/31/05	.253	.243	.253	.218	.009	.009	.003	.05	.03
01/01/06->06/30/06	.261	.251	.261	.226	.009	.009	.003	.05	.03
07/01/06->12/31/06	.271	.261	.271	.236	.009	.009	.003	.05	.03